

**Schedule D Tax Worksheet  
for Schedule J, Line 4 - continued**

(Keep for your records)

**2018**

Name(s) as shown on return

Tax ID Number

31. Subtract line 30 from line 21 . . . . . 31. \_\_\_\_\_
32. Multiply line 31 by 20% (0.20) . . . . . 32. \_\_\_\_\_
- If Schedule D, line 19, is zero or blank, skip lines 33 through 38 and go to line 39. Otherwise, go to line 33.**
33. Enter the **smaller** of line 9 above or Schedule D, line 19 . . . . . 33. \_\_\_\_\_
34. Add lines 10 and 19 . . . . . 34. \_\_\_\_\_
35. Enter the amount from line 1 above . . . . . 35. \_\_\_\_\_
36. Subtract line 35 from line 34. If zero or less, enter -0- . . . . . 36. \_\_\_\_\_
37. Subtract line 36 from line 33. If zero or less, enter -0- . . . . . 37. \_\_\_\_\_
38. Multiply line 37 by 25% (0.25) . . . . . 38. \_\_\_\_\_
- If Schedule D, line 18, is zero or blank, skip lines 39 through 41 and go to line 42. Otherwise, go to line 39.**
39. Add lines 19, 20, 28, 31, and 37 . . . . . 39. \_\_\_\_\_
40. Subtract line 39 from line 1 . . . . . 40. \_\_\_\_\_
41. Multiply line 40 by 28% (0.28) . . . . . 41. \_\_\_\_\_
42. Figure the tax on the amount on **line 19**. If the amount on line 19 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 19 is \$100,000 or more, use the Tax Computation Worksheet . . . . . 42. \_\_\_\_\_
43. Add lines 29, 32, 38, 41, and 42 . . . . . 43. \_\_\_\_\_
44. Figure the tax on the amount on **line 1**. If the amount on line 1 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 1 is \$100,000 or more, use the Tax Computation Worksheet . . . . . 44. \_\_\_\_\_
45. **Tax on all taxable income (including capital gains and qualified dividends).** Enter the **smaller** of line 43 or line 44. Also include this amount on Schedule J, Line 4 . . . . . 45. \_\_\_\_\_

\*If applicable, enter instead the smaller amount you entered on the dotted line next to line 4e of Form 4952.

\*\*If you are filing Form 2555 or 2555-EZ, see the footnote in the Foreign Earned Income Tax Worksheet in the instructions for Form 1040, line 11a, before completing this line.